

Unit Information

Unit Type: Special District Year: 2021
Unit Name: Avenir Community Development District Unit Dependency: Independent
Unit Status: Active

Location Information

Name: Mr. Jason Pierman
Title: Treasurer
Phone: (561) 630-4922

Address:
2501A Burns Road
Palm Beach Gardens, FL 33410

Contact Information

Name: Mr. Jeff Walker
Title: District Accountant
Phone: (561) 630-4922
Email: jwalker@sdsinc.org

Address:
2501A Burns Road
Palm Beach Gardens, FL 33410

AFR Details

Original AFR

AFR Status: Verified By DFS
AFR Received Date: 7/8/2022
Audit Received Date: 7/8/2022
Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$182,348,467

Audit Information

Was an audit performed? Yes
Audit Performed Date: 6/30/2022
Auditor Name: Carr, Riggs & Ingram, LLC

Address:
500 Grand Blvd.
Suite 210
Miramar Beach, FL 32550

Certification

Chief Financial Officer

Name: Jason Pierman
Title: Treasurer

Chairman/Elected Official

Name: Virginia Cepero
Title: Chairperson

Have You Experienced a Financial Emergency in this year?

| Yes | No |
|--------------------------|-------------------------------------|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> |

If Yes, Have You Compiled With Section 218.503(2), Florida Statutes?

| | |
|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> |
|--------------------------|--------------------------|

Revenues Report for FYE 2021

| Account Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Custodial | Component Units | Total |
|--|------------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------|-----------------|-------------|
| 325100 - Special Assessments - Capital Improvement | 0 | 0 | 1,954,389 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,954,389 |
| 325200 - Special Assessments - Charges for Public Services | 1,098,020 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,098,020 |
| 361100 - Interest | 434 | 0 | 249 | 2,476 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,159 |
| 369900 - Other Miscellaneous Revenues | 9,936,407 | 0 | 6,354,021 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16,290,428 |
| 381000 - Inter-Fund Group Transfers In | 0 | 0 | 9,500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,500 |
| 384000 - Debt Proceeds | 0 | 0 | 20,276,001 | 90,893,999 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 111,170,000 |
| Grand Total | 11,034,861 | 0 | 28,594,160 | 90,896,475 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 130,525,496 |

Expenditures Report for FYE 2021

| Account/Object Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Custodial | Component Units | Total |
|--|------------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------|-----------------|------------|
| 513.30 - Financial and Administrative - Operating Expenses | 155,708 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 155,708 |
| 517.70 - Debt Service Payments - Debt Service | 0 | 0 | 6,277,390 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,277,390 |
| 519.30 - Other General Government - Operating Expenses | 10,739,935 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,739,935 |
| 519.60 - Other General Government - Capital Outlay | 0 | 0 | 0 | 65,061,335 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 65,061,335 |
| 519.70 - Other General Government - Debt Service | 0 | 0 | 8,009 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,009 |
| 581.90 - Interfund Transfers Out - Other Uses | 0 | 0 | 0 | 9,500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,500 |
| Grand Total | 10,895,643 | 0 | 6,285,399 | 65,070,835 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 82,251,877 |

Data Element Worksheet Report for FYE: 2021, Avenir Community Development District

Affiliates Report for FYE 2021

Supplemental Information Report for FYE 2021

Compensation

| Total Employees | Total Employee Compensation Earned or Awarded | Total Contractors | Total Contractor Compensation Earned or Awarded |
|-----------------|---|-------------------|---|
| 0 | 0 | 5 | 286,444 |

Construction Projects

Millage Rates

Special Assessments

| Total Category | Unit Type | Rate |
|----------------|-----------|-------------------|
| District Lots | Rate | 2548.38 - 4038.55 |

Bonds

| Bond Type | Series | Earliest Maturity Date | Latest Maturity Date | Total Outstanding Amount |
|----------------|--------------------------|------------------------|----------------------|--------------------------|
| Non-Ad Valorem | Series 2018-1 | 05/01/2049 | 5/1/2049 | 30,005,000 |
| Non-Ad Valorem | Series 2018-2 Taxable | 05/01/2029 | 5/1/2029 | 4,825,000 |
| Non-Ad Valorem | Series 2018-2 Tax Exempt | 05/01/2029 | 5/1/2029 | 1,235,000 |
| Non-Ad Valorem | Series 2018-3 | 05/01/2049 | 5/1/2049 | 11,260,000 |
| Non-Ad Valorem | Series 2019 | 05/01/2050 | 5/1/2050 | 15,430,000 |
| Non-Ad Valorem | Series 2019-B Taxable | 05/01/2029 | 5/1/2029 | 2,200,000 |
| Non-Ad Valorem | Series 2019-B Tax Exempt | 05/01/2029 | 5/1/2029 | 4,300,000 |
| Non-Ad Valorem | Series 2020 | 11/01/2050 | 11/1/2050 | 22,600,000 |
| Non-Ad Valorem | Series 2020 Note | 11/01/2021 | 11/1/2021 | 15,400,000 |
| Non-Ad Valorem | Series 2021A-1 | 05/01/2052 | 5/1/2052 | 27,305,000 |
| Non-Ad Valorem | Series 2021A-2 | 05/01/2052 | 5/1/2052 | 39,305,000 |
| Non-Ad Valorem | Series 2021B | 05/01/2041 | 5/1/2041 | 29,160,000 |